

By: Senator(s) DeBar

To: Finance

SENATE BILL NO. 2803
(As Sent to Governor)

1 AN ACT TO AMEND SECTION 67-1-5, MISSISSIPPI CODE OF 1972, AS
2 AMENDED BY SENATE BILL NO. 2457, 2024 REGULAR SESSION, TO REVISE
3 THE DEFINITION OF THE TERM "QUALIFIED RESORT AREA" UNDER THE LOCAL
4 OPTION ALCOHOLIC BEVERAGE CONTROL LAW; TO AUTHORIZE THE GOVERNING
5 AUTHORITIES OF CERTAIN MUNICIPALITIES THAT ARE DESIGNATED AS
6 QUALIFIED RESORT AREAS UNDER THE LOCAL OPTION ALCOHOLIC BEVERAGE
7 CONTROL LAW TO SPECIFY THE HOURS OF OPERATION OF FACILITIES
8 OFFERING ALCOHOLIC BEVERAGES FOR SALE, TO SPECIFY THE PERCENTAGE
9 OF REVENUE THAT FACILITIES OFFERING ALCOHOLIC BEVERAGES FOR SALE
10 MUST DERIVE FROM THE PREPARATION, COOKING AND SERVING OF MEALS AND
11 NOT FROM THE SALE OF BEVERAGES, AND TO DESIGNATE THE AREAS IN
12 WHICH FACILITIES OFFERING ALCOHOLIC BEVERAGES FOR SALE MAY BE
13 LOCATED; TO AMEND SECTION 67-1-7, MISSISSIPPI CODE OF 1972, AS
14 AMENDED BY HOUSE BILL NO. 776, 2024 REGULAR SESSION, TO AUTHORIZE
15 THE GOVERNING AUTHORITIES FOR CERTAIN QUALIFIED RESORT AREAS TO
16 PROVIDE, BY ORDINANCE, THAT PACKAGE RETAILER'S PERMITS MAY BE
17 ISSUED IN THE APPLICABLE QUALIFIED RESORT AREAS AND THAT ALCOHOLIC
18 BEVERAGES MAY BE RECEIVED, STORED, SOLD, POSSESSED AND DISTRIBUTED
19 IN ACCORDANCE WITH SUCH PERMITS; AND FOR RELATED PURPOSES.

20 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

21 **SECTION 1.** Section 67-1-5, Mississippi Code of 1972, as
22 amended by Senate Bill No. 2457, 2024 Regular Session, is amended
23 as follows:

24 67-1-5. For the purposes of this article and unless
25 otherwise required by the context:



26 (a) "Alcoholic beverage" means any alcoholic liquid,
27 including wines of more than five percent (5%) of alcohol by
28 weight, capable of being consumed as a beverage by a human being,
29 but shall not include light wine, light spirit product and beer,
30 as defined in Section 67-3-3, Mississippi Code of 1972, but shall
31 include native wines and native spirits. The words "alcoholic
32 beverage" shall not include ethyl alcohol manufactured or
33 distilled solely for fuel purposes or beer of an alcoholic content
34 of more than eight percent (8%) by weight if the beer is legally
35 manufactured in this state for sale in another state.

36 (b) "Alcohol" means the product of distillation of any
37 fermented liquid, whatever the origin thereof, and includes
38 synthetic ethyl alcohol, but does not include denatured alcohol or
39 wood alcohol.

40 (c) "Distilled spirits" means any beverage containing
41 more than six percent (6%) of alcohol by weight produced by
42 distillation of fermented grain, starch, molasses or sugar,
43 including dilutions and mixtures of these beverages.

44 (d) "Wine" or "vinous liquor" means any product
45 obtained from the alcoholic fermentation of the juice of sound,
46 ripe grapes, fruits, honey or berries and made in accordance with
47 the revenue laws of the United States.

48 (e) "Person" means and includes any individual,
49 partnership, corporation, association or other legal entity
50 whatsoever.



51 (f) "Manufacturer" means any person engaged in
52 manufacturing, distilling, rectifying, blending or bottling any
53 alcoholic beverage.

54 (g) "Wholesaler" means any person, other than a
55 manufacturer, engaged in distributing or selling any alcoholic
56 beverage at wholesale for delivery within or without this state
57 when such sale is for the purpose of resale by the purchaser.

58 (h) "Retailer" means any person who sells, distributes,
59 or offers for sale or distribution, any alcoholic beverage for use
60 or consumption by the purchaser and not for resale.

61 (i) "State Tax Commission," "commission" or
62 "department" means the Department of Revenue of the State of
63 Mississippi, which shall create a division in its organization to
64 be known as the Alcoholic Beverage Control Division. Any
65 reference to the commission or the department hereafter means the
66 powers and duties of the Department of Revenue with reference to
67 supervision of the Alcoholic Beverage Control Division.

68 (j) "Division" means the Alcoholic Beverage Control
69 Division of the Department of Revenue.

70 (k) "Municipality" means any incorporated city or town
71 of this state.

72 (l) "Hotel" means an establishment within a
73 municipality, or within a qualified resort area approved as such
74 by the department, where, in consideration of payment, food and
75 lodging are habitually furnished to travelers and wherein are



76 located at least twenty (20) adequately furnished and completely
77 separate sleeping rooms with adequate facilities that persons
78 usually apply for and receive as overnight accommodations. Hotels
79 in towns or cities of more than twenty-five thousand (25,000)
80 population are similarly defined except that they must have fifty
81 (50) or more sleeping rooms. Any such establishment described in
82 this paragraph with less than fifty (50) beds shall operate one or
83 more regular dining rooms designed to be constantly frequented by
84 customers each day. When used in this article, the word "hotel"
85 shall also be construed to include any establishment that meets
86 the definition of "bed and breakfast inn" as provided in this
87 section.

88 (m) "Restaurant" means:

89 (i) A place which is regularly and in a bona fide
90 manner used and kept open for the serving of meals to guests for
91 compensation, which has suitable seating facilities for guests,
92 and which has suitable kitchen facilities connected therewith for
93 cooking an assortment of foods and meals commonly ordered at
94 various hours of the day; the service of such food as sandwiches
95 and salads only shall not be deemed in compliance with this
96 requirement. Except as otherwise provided in this paragraph, no
97 place shall qualify as a restaurant under this article unless
98 twenty-five percent (25%) or more of the revenue derived from such
99 place shall be from the preparation, cooking and serving of meals
100 and not from the sale of beverages, or unless the value of food



101 given to and consumed by customers is equal to twenty-five percent
102 (25%) or more of total revenue; or

103 (ii) Any privately owned business located in a
104 building in a historic district where the district is listed in
105 the National Register of Historic Places, where the building has a
106 total occupancy rating of not less than one thousand (1,000) and
107 where the business regularly utilizes ten thousand (10,000) square
108 feet or more in the building for live entertainment, including not
109 only the stage, lobby or area where the audience sits and/or
110 stands, but also any other portion of the building necessary for
111 the operation of the business, including any kitchen area, bar
112 area, storage area and office space, but excluding any area for
113 parking. In addition to the other requirements of this
114 subparagraph, the business must also serve food to guests for
115 compensation within the building and derive the majority of its
116 revenue from event-related fees, including, but not limited to,
117 admission fees or ticket sales to live entertainment in the
118 building, and from the rental of all or part of the facilities of
119 the business in the building to another party for a specific event
120 or function.

121 (n) "Club" means an association or a corporation:

122 (i) Organized or created under the laws of this
123 state for a period of five (5) years prior to July 1, 1966;



124 (ii) Organized not primarily for pecuniary profit
125 but for the promotion of some common object other than the sale or
126 consumption of alcoholic beverages;

127 (iii) Maintained by its members through the
128 payment of annual dues;

129 (iv) Owning, hiring or leasing a building or space
130 in a building of such extent and character as may be suitable and
131 adequate for the reasonable and comfortable use and accommodation
132 of its members and their guests;

133 (v) The affairs and management of which are
134 conducted by a board of directors, board of governors, executive
135 committee, or similar governing body chosen by the members at a
136 regular meeting held at some periodic interval; and

137 (vi) No member, officer, agent or employee of
138 which is paid, or directly or indirectly receives, in the form of
139 a salary or other compensation any profit from the distribution or
140 sale of alcoholic beverages to the club or to members or guests of
141 the club beyond such salary or compensation as may be fixed and
142 voted at a proper meeting by the board of directors or other
143 governing body out of the general revenues of the club.

144 The department may, in its discretion, waive the five-year
145 provision of this paragraph. In order to qualify under this
146 paragraph, a club must file with the department, at the time of
147 its application for a license under this article, two (2) copies
148 of a list of the names and residences of its members and similarly



149 file, within ten (10) days after the election of any additional
150 member, his name and address. Each club applying for a license
151 shall also file with the department at the time of the application
152 a copy of its articles of association, charter of incorporation,
153 bylaws or other instruments governing the business and affairs
154 thereof.

155 (o) "Qualified resort area" means any area or locality
156 outside of the limits of incorporated municipalities in this state
157 commonly known and accepted as a place which regularly and
158 customarily attracts tourists, vacationists and other transients
159 because of its historical, scenic or recreational facilities or
160 attractions, or because of other attributes which regularly and
161 customarily appeal to and attract tourists, vacationists and other
162 transients in substantial numbers; however, no area or locality
163 shall so qualify as a resort area until it has been duly and
164 properly approved as such by the department. The department may
165 not approve an area as a qualified resort area after July 1, 2018,
166 if any portion of such proposed area is located within two (2)
167 miles of a convent or monastery that is located in a county
168 traversed by Interstate 55 and U.S. Highway 98. A convent or
169 monastery may waive such distance restrictions in favor of
170 allowing approval by the department of an area as a qualified
171 resort area. Such waiver shall be in written form from the owner,
172 the governing body, or the appropriate officer of the convent or
173 monastery having the authority to execute such a waiver, and the



174 waiver shall be filed with and verified by the department before
175 becoming effective.

176 (i) The department may approve an area or locality
177 outside of the limits of an incorporated municipality that is in
178 the process of being developed as a qualified resort area if such
179 area or locality, when developed, can reasonably be expected to
180 meet the requisites of the definition of the term "qualified
181 resort area." In such a case, the status of qualified resort area
182 shall not take effect until completion of the development.

183 (ii) The term includes any state park which is
184 declared a resort area by the department; however, such
185 declaration may only be initiated in a written request for resort
186 area status made to the department by the Executive Director of
187 the Department of Wildlife, Fisheries and Parks, and no permit for
188 the sale of any alcoholic beverage, as defined in this article,
189 except an on-premises retailer's permit, shall be issued for a
190 hotel, restaurant or bed and breakfast inn in such park.

191 (iii) The term includes:

192 1. The clubhouses associated with the state
193 park golf courses at the Lefleur's Bluff State Park, the John Kyle
194 State Park, the Percy Quin State Park and the Hugh White State
195 Park;

196 2. The clubhouse and associated golf course,
197 tennis courts and related facilities and swimming pool and related
198 facilities where the golf course, tennis courts and related



199 facilities and swimming pool and related facilities are adjacent
200 to one or more planned residential developments and the golf
201 course and all such developments collectively include at least
202 seven hundred fifty (750) acres and at least four hundred (400)
203 residential units;

204 3. Any facility located on property that is a
205 game reserve with restricted access that consists of at least
206 three thousand (3,000) contiguous acres with no public roads and
207 that offers as a service hunts for a fee to overnight guests of
208 the facility;

209 4. Any facility located on federal property
210 surrounding a lake and designated as a recreational area by the
211 United States Army Corps of Engineers that consists of at least
212 one thousand five hundred (1,500) acres;

213 5. Any facility that is located in a
214 municipality that is bordered by the Pearl River, traversed by
215 Mississippi Highway 25, adjacent to the boundaries of the Jackson
216 International Airport and is located in a county which has voted
217 against coming out from under the dry law; however, any such
218 facility may only be located in areas designated by the governing
219 authorities of such municipality;

220 6. Any municipality with a population in
221 excess of ten thousand (10,000) according to the latest federal
222 decennial census that is located in a county that is bordered by
223 the Pearl River and is not traversed by Interstate Highway 20,



224 with a population in excess of forty-five thousand (45,000)
225 according to the latest federal decennial census;

226 7. The West Pearl Restaurant Tax District as
227 defined in Chapter 912, Local and Private Laws of 2007;

228 8. a. Land that is located in any county in
229 which Mississippi Highway 43 and Mississippi Highway 25 intersect
230 and:

231 A. Owned by the Pearl River Valley
232 Water Supply District, and/or

233 B. Located within the Reservoir
234 Community District, zoned commercial, east of Old Fannin Road,
235 north of Regatta Drive, south of Spillway Road, west of Hugh Ward
236 Boulevard and accessible by Old Fannin Road, Spillway Road, Spann
237 Drive and/or Lake Vista Place, and/or

238 C. Located within the Reservoir
239 Community District, zoned commercial, west of Old Fannin Road,
240 south of Spillway Road and extending to the boundary of the
241 corporate limits of the City of Flowood, Mississippi;

242 b. The board of supervisors of such
243 county, with respect to B and C of item 8.a., may by resolution or
244 other order:

245 A. Specify the hours of operation
246 of facilities that offer alcoholic beverages for sale,

247 B. Specify the percentage of
248 revenue that facilities that offer alcoholic beverages for sale



249 must derive from the preparation, cooking and serving of meals and
250 not from the sale of beverages, and

251 C. Designate the areas in which
252 facilities that offer alcoholic beverages for sale may be located;

253 9. Any facility located on property that is a
254 game reserve with restricted access that consists of at least
255 eight hundred (800) contiguous acres with no public roads, that
256 offers as a service hunts for a fee to overnight guests of the
257 facility, and has accommodations for at least fifty (50) overnight
258 guests;

259 10. Any facility that:

260 a. Consists of at least six thousand
261 (6,000) square feet being heated and cooled along with an
262 additional adjacent area that consists of at least two thousand
263 two hundred (2,200) square feet regardless of whether heated and
264 cooled,

265 b. For a fee is used to host events such
266 as weddings, reunions and conventions,

267 c. Provides lodging accommodations
268 regardless of whether part of the facility and/or located adjacent
269 to or in close proximity to the facility, and

270 d. Is located on property that consists
271 of at least thirty (30) contiguous acres;

272 11. Any facility and related property:



273 a. Located on property that consists of
274 at least one hundred twenty-five (125) contiguous acres and
275 consisting of an eighteen-hole golf course, and/or located in a
276 facility that consists of at least eight thousand (8,000) square
277 feet being heated and cooled,

278 b. Used for the purpose of providing
279 meals and hosting events, and

280 c. Used for the purpose of teaching
281 culinary arts courses and/or turf management and grounds keeping
282 courses, and/or outdoor recreation and leadership courses;

283 12. Any facility and related property that:

284 a. Consist of at least eight thousand
285 (8,000) square feet being heated and cooled,

286 b. For a fee is used to host events,

287 c. Is used for the purpose of culinary
288 arts courses, and/or live entertainment courses and art
289 performances, and/or outdoor recreation and leadership courses;

290 13. The clubhouse and associated golf course
291 where the golf course is adjacent to one or more residential
292 developments and the golf course and all such developments
293 collectively include at least two hundred (200) acres and at least
294 one hundred fifty (150) residential units and are located a. in a
295 county that has voted against coming out from under the dry law;
296 and b. outside of but in close proximity to a municipality in such



297 county which has voted under Section 67-1-14, after January 1,
298 2013, to come out from under the dry law;

299 14. The clubhouse and associated
300 eighteen-hole golf course located in a municipality traversed by
301 Interstate Highway 55 and U.S. Highway 51 that has voted to come
302 out from under the dry law;

303 15. a. Land that is planned for mixed-use
304 development and consists of at least two hundred (200) contiguous
305 acres with one or more planned residential developments
306 collectively planned to include at least two hundred (200)
307 residential units when completed, and also including a facility
308 that consists of at least four thousand (4,000) square feet that
309 is not part of such land but is located adjacent to or in close
310 proximity thereto, and which land is located:

311 A. In a county that has voted to
312 come out from under the dry law,

313 B. Outside the corporate limits of
314 any municipality in such county and adjacent to or in close
315 proximity to a golf course located in a municipality in such
316 county, and

317 C. Within one (1) mile of a state
318 institution of higher learning;

319 b. The board of supervisors of such
320 county may by resolution or other order:



321 A. Specify the hours of operation
322 of facilities that offer alcoholic beverages for sale,

323 B. Specify the percentage of
324 revenue that facilities that offer alcoholic beverages for sale
325 must derive from the preparation, cooking and serving of meals and
326 not from the sale of beverages, and

327 C. Designate the areas in which
328 facilities that offer alcoholic beverages for sale may be located;

329 16. Any facility with a capacity of five
330 hundred (500) people or more, to be used as a venue for private
331 events, on a tract of land in the Southwest Quarter of Section 33,
332 Township 2 South, Range 7 East, of a county where U.S. Highway 45
333 and U.S. Highway 72 intersect and that has not voted to come out
334 from under the dry law;

335 17. One hundred five (105) contiguous acres,
336 more or less, located in Hinds County, Mississippi, and in the
337 City of Jackson, Mississippi, whereon are constructed a variety of
338 buildings, improvements, grounds or objects for the purpose of
339 holding events thereon to promote agricultural and industrial
340 development in Mississippi;

341 18. Land that is owned by a state institution
342 of higher learning, land that is owned by an entity that is bound
343 by an affiliation agreement with a state institution of higher
344 learning, or land that is owned by one or more other entities so
345 long as such other entities are solely owned, either directly or



346 through additional entities, by an institution of higher learning
347 and/or one or more entities bound by affiliation agreements with
348 such institution, and:

349 a. Located entirely within a county that
350 has elected by majority vote not to permit the transportation,
351 storage, sale, distribution, receipt and/or manufacture of light
352 wine and beer pursuant to Section 67-3-7; and

353 b. A. Located adjacent to but outside
354 the incorporated limits of a municipality that has elected by
355 majority vote to permit the sale, receipt, storage and
356 transportation of light wine and beer pursuant to Section 67-3-9;
357 or

358 B. Located in an area bounded on
359 the north by College View Drive, on the east by Mississippi
360 Highway 12 East, on the south by Mississippi Highway 12 East, on
361 the west by Mill Street, on the north by Russell Street, then on
362 the west by Colonel Muldrow Avenue, on the north by University
363 Drive, on the west by Adkerson Way within a municipality through
364 which run Mississippi Highway 25, Mississippi Highway 12 and U.S.
365 Highway 82.

366 If any portion of the land described in this item 18 has been
367 declared a qualified resort area by the department before July 1,
368 2020, then that qualified resort area shall be incorporated into
369 the qualified resort area created by this item 18;

370 19. Any facility and related property:



371 a. Used as a flea market or similar
372 venue during a weekend (Saturday and Sunday) immediately preceding
373 the first Monday of a month and having an annual average of at
374 least one thousand (1,000) visitors for each such weekend and five
375 hundred (500) vendors for Saturday of each such weekend, and

376 b. Located in a county that has not
377 voted to come out from under the dry law and outside of but in
378 close proximity to a municipality located in such county and which
379 municipality has voted to come out from under the dry law;

380 20. Blocks 1, 2 and 3 of the original town
381 square in any municipality with a population in excess of one
382 thousand five hundred (1,500) according to the latest federal
383 decennial census and which is located in:

384 a. A county traversed by Interstate 55
385 and Interstate 20, and

386 b. A judicial district that has not
387 voted to come out from under the dry law;

388 21. Any municipality with a population in
389 excess of two thousand (2,000) according to the latest federal
390 decennial census and in which is located a part of White's Creek
391 Lake and in which U.S. Highway 82 intersects with Mississippi
392 Highway 9 and located in a county that is partially bordered on
393 one (1) side by the Big Black River;



394 22. A restaurant located on a two-acre tract
395 adjacent to a five-hundred-fifty-acre lake in the northeast corner
396 of a county traversed by U.S. Interstate 55 and U.S. Highway 84;

397 23. Any tracts of land in Oktibbeha County,
398 situated north of Bailey Howell Drive, Lee Boulevard and Old
399 Mayhew Road, east of George Perry Street and south of Mississippi
400 Highway 182, and not located on the property of a state
401 institution of higher learning; however, the board of supervisors
402 of such county may by resolution or other order:

403 a. Specify the hours of operation of
404 facilities that offer alcoholic beverages for sale;

405 b. Specify the percentage of revenue
406 that facilities that offer alcoholic beverages for sale must
407 derive from the preparation, cooking and serving of meals and not
408 from the sale of beverages; and

409 c. Designate the areas in which
410 facilities that offer alcoholic beverages for sale may be located;

411 24. A municipality in which Mississippi
412 Highway 27 and Mississippi Highway 28 intersect;

413 25. A municipality through which run
414 Mississippi Highway 35 and Interstate 20;

415 26. A municipality in which Mississippi
416 Highway 16 and Mississippi Highway 35 intersect;

417 27. A municipality in which U.S. Highway 82
418 and Old Highway 61 intersect;



419 28. A municipality in which Mississippi
420 Highway 8 meets Mississippi Highway 1;
421 29. A municipality in which U.S. Highway 82
422 and Mississippi Highway 1 intersect;
423 30. A municipality in which Mississippi
424 Highway 50 meets Mississippi Highway 9;
425 31. An area bounded on the north by Pearl
426 Street, on the east by West Street, on the south by Court Street
427 and on the west by Farish Street, within a municipality bordered
428 on the east by the Pearl River and through which run Interstate 20
429 and Interstate 55;
430 32. Any facility and related property that:
431 a. Is contracted for mixed-use
432 development improvements consisting of office and residential
433 space and a restaurant and lounge, partially occupying the
434 renovated space of a four-story commercial building which
435 previously served as a financial institution; and adjacent
436 property to the west consisting of a single-story office building
437 that was originally occupied by the Brotherhood of Carpenters and
438 Joiners of American Local Number 569; and
439 b. Is situated on a tract of land
440 consisting of approximately one and one-tenth (1.10) acres, and
441 the adjacent property to the west consisting of approximately 0.5
442 acres, located in a municipality which is the seat of county
443 government, situated south of Interstate 10, traversed by U.S.



444 Highway 90, partially bordered on one (1) side by the Pascagoula
445 River and having its most southern boundary bordered by the Gulf
446 of Mexico, with a population greater than twenty-two thousand
447 (22,000) according to the 2010 federal decennial census; however,
448 the governing authorities of such a municipality may by ordinance:

449 A. Specify the hours of operation
450 of facilities that offer alcoholic beverages for sale;

451 B. Specify the percentage of
452 revenue that facilities that offer alcoholic beverages for sale
453 must derive from the preparation, cooking and serving of meals and
454 not from the sale of beverages; and

455 C. Designate the areas within the
456 facilities in which alcoholic beverages may be offered for sale;

457 33. Any facility with a maximum capacity of
458 one hundred twenty (120) people that consists of at least three
459 thousand (3,000) square feet being heated and cooled, has a
460 commercial kitchen, has a pavilion that consists of at least nine
461 thousand (9,000) square feet and is located on land more
462 particularly described as follows:

463 All that part of the East Half of the Northwest Quarter of
464 Section 21, Township 7 South, Range 4 East, Union County,
465 Mississippi, that lies South of Mississippi State Highway 348
466 right-of-way and containing 19.48 acres, more or less.

467 ALSO,



468 The Northeast 38 acres of the Southwest Quarter of Section
469 21, Township 7 South, Range 4 East, Union County, Mississippi.

470 ALSO,

471 The South 81 1/2 acres of the Southwest Quarter of Section
472 21, Township 7 South, Range 4 East, Union County, Mississippi;

473 34. A municipality in which U.S. Highway 51
474 and Mississippi Highway 16 intersect;

475 35. A municipality in which Interstate 20
476 passes over Mississippi Highway 15;

477 36. Any municipality that is bordered in its
478 northwestern boundary by the Pearl River, traversed by U.S.
479 Highway 49 and Interstate 20, and is located in a county which has
480 voted against coming out from under the dry law;

481 37. A municipality in which Mississippi
482 Highway 28 and Mississippi Highway 29 North intersect;

483 38. An area bounded as follows within a
484 municipality through which run Interstate 22 and Mississippi
485 Highway 15: Beginning at a point at the intersection of Bankhead
486 Street and Tallahatchie Trails; then running to a point at the
487 intersection of Tallahatchie Trails and Interstate 22; then
488 running to a point at the intersection of Interstate 22 and Carter
489 Avenue; then running to a point at the intersection of Carter
490 Avenue and Camp Avenue; then running to a point at the
491 intersection of Camp Avenue and King Street; then running to a
492 point at the intersection of King Street and E. Main Street; then



493 running to a point at the intersection of E. Main Street and Camp
494 Avenue; then running to a point at the intersection of Camp Avenue
495 and Highland Street; then running to a point at the intersection
496 of Highland Street and Adams Street; then running to a point at
497 the intersection of Adams Street and Cleveland Street; then
498 running to a point at the intersection of Cleveland Street and N.
499 Railroad Avenue; then running to a point at the intersection of N.
500 Railroad Avenue and McGill Street; then running to a point at the
501 intersection of McGill Street and Snyder Street; then running to a
502 point at the intersection of Snyder Street and Bankhead Street;
503 then running to a point at the intersection of Bankhead Street and
504 Tallahatchie Trails and the point of the beginning;

505 39. A municipality through which run
506 Mississippi Highway 43 and U.S. Highway 80;

507 40. The coliseum in a municipality in which
508 U.S. Highway 72 passes over U.S. Highway 45;

509 41. A piece of property on the northeast
510 corner of the T-intersection where Builders Square Drive meets
511 Mississippi Highway 471;

512 42. The clubhouse and associated golf course,
513 tennis courts and related facilities and swimming pool and related
514 facilities located on Oaks Country Club Road less than one-half
515 (1/2) mile to the east of Mississippi Highway 15;

516 43. Any facility located on land more
517 particularly described as follows:



518 The East Half (E 1/2) of the Southwest Quarter (SW 1/4) of
519 Section 15, Township 3 North, Range 2 East; a 4 acre parcel in the
520 Southwest Corner of the Southwest Quarter (SW 1/4) of the
521 Southeast Quarter (SE 1/4), Section 15, Township 3 North, Range 2
522 East, running 210 feet east and west and 840 feet running north
523 and south; the Northeast Quarter (NE 1/4) of the Northwest Quarter
524 (NW 1/4) of Section 22, Township 3 North, Range 2 East, all in
525 Rankin County, Mississippi;

526 44. Any facility located on land more
527 particularly described as follows:

528 Beginning at a point 1915 feet west and 2171 feet north of
529 southeast corner, Section 11, Township 24 North, Range 2 West,
530 Second Judicial District, Tallahatchie County, Mississippi, which
531 point is the southwest corner of J.C. Section Lot mentioned in
532 deed recorded in Book 50, page 34, in the records of the Chancery
533 Clerk's Office at Sumner, in said District of said County; thence
534 South 80° West, 19 feet to the east boundary of United States
535 Highway 49-E, thence East along the east boundary of said Highway
536 270 feet to point of beginning of Lot to be conveyed; thence
537 southeast along the east boundary of said Highway 204 feet to a
538 concrete post at the intersection of the east boundary of said
539 Highway with the west boundary of gravel road from Sumner to Webb,
540 known as Oil Mill Road, thence Northwest along west boundary of
541 said Oil Mill Road 194 feet to center of driveway running
542 southwest from said Oil Mill Road to U.S. Highway 49-E; thence



543 South 66° West along center of said driveway 128 feet to point of
544 beginning, being situated in Northwest Quarter of Southeast
545 Quarter of Section 11, together with all improvements situated
546 thereon;

547 45. Any facility that:

548 a. Consists of at least five thousand
549 six hundred (5,600) square feet being heated and cooled along with
550 a lakeside patio that consists of at least two thousand two
551 hundred (2,200) square feet, regardless of whether such patio is
552 part of the facility and/or located adjacent to or in close
553 proximity to the facility;

554 b. Includes a caterer's kitchen and
555 green room for entertainment preparation;

556 c. For a fee is used to host events; and

557 d. Is located adjacent to or in close
558 proximity to an approximately nine (9) acre lake on property that
559 consists of at least one hundred twenty (120) acres in a county
560 traversed by Mississippi Highway 15 and U.S. Highway 278;

561 46. Any municipality with a population in
562 excess of one thousand (1,000) according to the 2010 federal
563 decennial census and which is located in a county that is
564 traversed by U.S. Highways 84 and 98 and has not voted to come out
565 from under the dry law;

566 47. The clubhouse and associated nine-hole
567 golf course, tennis courts and related facilities and swimming



568 pool and related facilities located on or near U.S. Highway 82
569 between Mississippi Highway 15 and Mississippi Highway 9;

570 48. The downtown square area bound by East
571 Service Drive, Commerce Street, Second Street and Court Street and
572 adjacent properties in a municipality through which run Interstate
573 55, U.S. Highway 51 and Mississippi Highway 306;

574 49. All parcels zoned for mixed-use
575 development located west of Mississippi Highway 589, more than
576 four hundred (400) feet north of Old Highway 24, east of
577 Parkers Creek and Black Creek, and south of J M Burge Road;

578 50. Any facility used by a soccer club and
579 located on Old Highway 11 between one-tenth (0.1) and two-tenths
580 (0.2) of a mile from its intersection with Oak Grove Road, in a
581 county in which U.S. Highway 98 and Mississippi Highway 589
582 intersect;

583 51. Any municipality in which U.S. Highway 49
584 and Mississippi Highway 469 intersect;

585 52. Any facility that is:

586 a. Owned by a Veterans of Foreign Wars
587 (VFW) organization that is a nonprofit corporation and registered
588 with the Mississippi Secretary of State;

589 b. Used by such organization for its
590 headquarters and other organization related purposes; and

591 c. Located outside of a municipality in
592 a county that has not voted to come out from under the dry law;



593 53. The following within a municipality in
594 which U.S. Highway 49 and U.S. 61 Highway intersect and through
595 which flows the Sunflower River:

596 a. An area bounded as follows: Starting
597 at the southern point of the intersection of Sunflower Avenue and
598 1st Street and going south along said avenue on its eastern side
599 to 8th Street, then going east along said street on its northern
600 side to West Tallahatchie Street, then going north along said
601 street on its western side to 4th Street/Martin Luther King
602 Boulevard, then going east along said street/boulevard on its
603 northern side to Desoto Avenue, then going north along said avenue
604 on its western side to 1st Street, then going west along said
605 street on its southern side to the point of beginning along the
606 southern side of Court Street;

607 b. Lots located at or near the
608 intersection of Madison Avenue, Walnut Street, and Riverside
609 Avenue that are in a commercial zone; and

610 c. Any facility located on the west side
611 of Sunflower Avenue to the Sunflower River between the southern
612 side of 6th Street and the northern side of 8th Street and which
613 is operated as and/or was operated as a hotel or lodging facility,
614 in consideration of payment, regardless of whether the facility
615 meets the criteria for the definition of the term "hotel" in
616 paragraph (1) of this section; and



617 d. Any facility located on the west side
618 of Sunflower Avenue to the Sunflower River between the southern
619 side of 3rd Street and the northern side of 4th Street/Martin
620 Luther King Boulevard and which is operated as and/or was operated
621 as a musical venue, in consideration of payment;

622 54. Any municipality in which Mississippi
623 Highway 340 meets Mississippi Highway 15;

624 55. Any municipality in which Mississippi
625 Highway 540 and Mississippi Highway 149 intersect;

626 56. Any municipality in which Mississippi
627 Highway 15 and Mississippi Highway 345/Main Street intersect;

628 57. The property and structures thereon at
629 the following locations within a municipality through which run
630 U.S. Highway 45 and Mississippi Highway 145 and in which
631 Mississippi Highway 370 and Mississippi Highway 145 intersect:
632 104 West Main Street, 106 West Main Street, 108 West Main Street,
633 110 West Main Street and 112 West Main Street;

634 58. Any municipality in which U.S. Highway 11
635 and Main Street intersect and which is located in a county having
636 two (2) judicial districts;

637 59. Any municipality in which Interstate 22
638 passes over Mississippi Highway 9;

639 60. Any facility located on land more
640 particularly described as follows:



641 A certain parcel of land being situated in the Southeast 1/4
642 of the Northeast 1/4 of Section 9, T3N-R3E, Rankin County,
643 Mississippi, and being more particularly described as follows:

644 Commence at an existing 1/2" iron pin marking the
645 Southwest corner of the aforesaid Southeast 1/4 of the
646 Northeast 1/4 of Section 9, T3N-R3E and run thence North
647 00 degrees 06 minutes 13 seconds East along the East
648 line of the Southeast 1/4 of the Northeast 1/4 for a
649 distance of 33.18 feet to an existing 1/2" iron pin;
650 leaving said East line of the Southeast 1/4 of the
651 Northeast 1/4, run thence South 89 degrees 53 minutes 47
652 seconds East for a distance of 2.08 feet to an existing
653 1/2" iron pin; run thence North 00 degrees 22 minutes 19
654 seconds East for a distance of 561.90 feet to an
655 existing 1/2" iron pin; run thence North 00 degrees 16
656 minutes 18 seconds East for a distance of 76.42 feet to
657 a set 1/2" iron pin marking the POINT OF BEGINNING of
658 the parcel of land herein described; from said POINT OF
659 BEGINNING, continue thence North 00 degrees 16 minutes
660 18 seconds East along an existing fence for a distance
661 of 493.27 feet to an existing 1/2" iron pin; run thence
662 North 03 degrees 08 minutes 15 seconds East for a
663 distance of 170.22 feet to an existing 1/2" iron pin on
664 the North line of the aforesaid Southeast 1/4 of the
665 Northeast 1/4 of Section 9; run thence North 89 degrees



666 46 minutes 45 seconds East along said North line of the
667 Southeast 1/4 of the Northeast 1/4 of Section 9 for a
668 distance of 1,305.51 feet to an existing 1/2" iron pin
669 marking Northeast corner thereof; leaving said North
670 line of the Southeast 1/4 of the Northeast 1/4 of
671 Section 9, run thence South 00 degrees 08 minutes 35
672 seconds West along the East line of said Southeast 1/4
673 of the Northeast 1/4 of Section 9 for a distance of
674 663.19 feet to a set 1/2" iron pin; leaving said East
675 line of the Southeast 1/4 of the Northeast 1/4 of
676 Section 9, run thence South 89 degrees 46 minutes 45
677 seconds West for a distance of 1,315.51 feet to the
678 POINT OF BEGINNING, containing 20.00 acres, more or
679 less.

680 And Also: An easement for the purpose of ingress and egress
681 being situated in the Southeast 1/4 of the Northeast 1/4 and in
682 the Northeast 1/4 of the Southeast 1/4 of Section 9, T3N-R3E,
683 Rankin County, Mississippi, and being more particularly described
684 as follows:

685 Begin at an existing 1/2" iron pin marking the
686 Southwest corner of the aforesaid Southeast 1/4 of the
687 Northeast 1/4 of Section 9, T3N-R3E and run thence North
688 00 degrees 06 minutes 13 seconds East along the East
689 line of the Southeast 1/4 of the Northeast 1/4 for a
690 distance of 33.18 feet to an existing 1/2" iron pin;



691 leaving said East line of the Southeast 1/4 of the
692 Northeast 1/4, run thence South 89 degrees 53 minutes 47
693 seconds East for a distance of 2.08 feet to an existing
694 1/2" iron pin; run thence North 00 degrees 22 minutes 19
695 seconds East for a distance of 561.90 feet to an
696 existing 1/2" iron pin; run thence North 00 degrees 16
697 minutes 18 seconds East for a distance of 76.42 feet to
698 a set 1/2" iron pin; run thence North 89 degrees 46
699 minutes 45 seconds East for a distance of 25.00 feet to
700 a set 1/2" iron pin; run thence South 00 degrees 16
701 minutes 18 seconds West for a distance of 76.66 feet to
702 a set 1/2" iron pin; run thence South 00 degrees 22
703 minutes 19 seconds West for a distance of 619.81 feet to
704 a set 1/2" iron pin; run thence South 89 degrees 43
705 minutes 01 seconds West for a distance of 26.81 feet to
706 a set 1/2" iron pin; run thence North 00 degrees 06
707 minutes 13 seconds East along the West line of the
708 aforesaid Northeast 1/4 of the Southeast 1/4 of Section
709 9 for a distance of 25.00 feet to the POINT OF
710 BEGINNING, containing 17,525.4 square feet, more or
711 less.

712 61. Any municipality bordered on the east by
713 the Pascagoula River and on the south by the Mississippi Sound;

714 62. The property and structures thereon
715 located at parcel numbers 4969 198 000; 4969 200 000; 4969 201



716 000; 4969 206 000; 4969 207 000; 4969 208 000; 4969 218 000; 4969
717 199; 4969 204 000 and 4969 204 001, all in Block 4 of the original
718 town square in any municipality with a population in excess of one
719 thousand five hundred (1,500) according to the latest federal
720 decennial census and which is located in:

721 a. A county traversed by Interstate 55
722 and Interstate 20, and

723 b. A judicial district that has not
724 voted to come out from under the dry law;

725 63. Any municipality in which Mississippi
726 Highway 12 meets Mississippi Highway 17;

727 64. Any municipality in which U.S. Highway 49
728 and Mississippi Highway 469 intersect;

729 65. The clubhouse and associated nine-hole
730 golf course and related facilities located on or near the eastern
731 corner of the point at which Golf Course Road meets Athens Road,
732 in a county in which Mississippi Highway 13 and Mississippi
733 Highway 28 intersect, with GPS coordinates of approximately
734 31.900370078041004, -89.7928067652611;

735 66. Any facility located at the
736 south-to-southwest corner of the intersection of Madison Street
737 and Bolton Brownsville Road, in a municipality in which Bolton
738 Brownsville Road passes over Interstate 20, with GPS coordinates
739 of approximately 32.349067271758955, -90.4596221146197;



740 67. Any facility located at the northwest
741 corner of the intersection of Depot Street and Madison Street, in
742 a municipality in which Bolton Brownsville Road passes over
743 Interstate 20, with GPS coordinates of approximately
744 32.34903152971068, -90.46047660172901;

745 68. Any facility located on Hinds Boulevard
746 approximately three-tenths (0.3) of a mile south of the point at
747 which Hinds Boulevard diverges from Clinton Road, in a
748 municipality whose northern boundary partially consists of Snake
749 Creek Road, and whose southern boundary partially consists of
750 Mississippi Highway 18, with GPS coordinates of approximately
751 32.26384517526713, -90.41586570183475;

752 69. Any facility located on Pleasant Grove
753 Drive approximately one and three-tenths (1.3) miles southeast of
754 its intersection with Harmony Drive, in a county through which run
755 Interstate 55 and U.S. Highway 84, with GPS coordinates of
756 approximately 31.512043770371907, -90.2506094382595;

757 70. Any facility located immediately north of
758 the intersection of two roads, both named Mason Clark Drive,
759 located between two-tenths (0.2) and three-tenths (0.3) of a mile
760 southwest of Mississippi Highway 57/63, with GPS coordinates of
761 approximately 31.135950529733048, -88.53068674585575;

762 71. Any facility located on Raj Road
763 approximately three-tenths (0.3) of a mile south of Mississippi



764 Highway 57/63, with GPS coordinates of approximately
765 31.139553708288418, -88.53411203512971; * * *

766 72. Any facility located on Raj Road
767 approximately one-tenth (0.1) of a mile south of Mississippi
768 Highway 57/63, with GPS coordinates of approximately
769 31.14184097577295, -88.53287700849411;

770 73. Any municipality through which run U.S.
771 Highway 45 and Mississippi Highway 145 and in which Mississippi
772 Highway 370 and Mississippi Highway 145 intersect; however, this
773 designation as a qualified resort area shall only apply to the
774 portion of such municipality which is located in a county that has
775 not voted to come out from under the dry law;

776 74. A municipality through which runs a
777 portion of the Tanglefoot Trail and in which Mississippi Highway
778 32 and East Front Street intersect;

779 75. Lot Three (3) in Block One Hundred
780 Seventy-eight (178) of the D.H. McInnis First Survey, sometimes
781 referred to as D.H. McInnis Railroad Addition, to the City of
782 Hattiesburg, the said lot having a frontage of thirty (30) feet on
783 the Eastern side of Front Street and extending back between
784 parallel lines ninety (90) feet to an alley, and being located in
785 the Northwest Quarter of Section 10, Township 4 North, Range 13
786 West, Forrest County, Mississippi;

787 76. An area of land in George County of
788 approximately eight and five hundredths (8.05) acres, bordered on



789 the east and northeast by Brushy Creek, on the northwest by Brushy
790 Creek Road, on the west by Beaver Creek Road, and on the south by
791 a property boundary running east and west;

792 77. A municipality in which Mississippi
793 Highway 15 intersects with Webster Street, and in which Webster
794 Street splits into Mill Street and Maben Starkville Road;

795 78. A municipality in which Mississippi
796 Highway 492 meets Mississippi Highway 35;

797 79. A facility operating as an event venue
798 and located on Mississippi Highway 589, with GPS coordinates of
799 approximately 31.36730, -89.50548;

800 80. An area situated in the SW 1/4 of Section
801 12, T7N-R2E, Madison County, Mississippi, and commencing at the
802 point on the Ross Barnett Reservoir directly east of the
803 intersection of North Natchez Street and Louisiana Street, then go
804 west on Louisiana Street to the intersection of Louisiana Street
805 and Andrew Jackson Street, then west on Andrew Jackson Street to
806 the intersection of Andrew Jackson Street and Choctaw Street, then
807 north on Choctaw Street to the intersection of Choctaw Street and
808 Republic Street, then west on Republic Street to the intersection
809 of Republic Street and Port Street, then north on Port Street to
810 the Natchez Trace right-of-way, then east on the Natchez Trace
811 right-of-way to the Ross Barnett Reservoir, then following the
812 Ross Barnett Reservoir south back to the point of beginning;



813 81. Any facility located on land more
814 particularly described as follows:
815 Commencing at a fence corner at the Northeast corner of
816 Section 34, Township 6 South, Range 3 East, Union
817 County, Mississippi, for the point of beginning; thence
818 run South 00 degrees 31 minutes 39 seconds East, along
819 the Section line, a distance of 161.83 feet to a
820 one-half inch iron pin, thence North 88 degrees 20
821 minutes 48 seconds West, along a fence, a distance of
822 1221.09 feet to a one-half iron pin, thence South 09
823 degrees 45 minutes 37 seconds West, along a fence, a
824 distance of 61.49 feet to a one-half inch iron pin,
825 thence North 84 degrees 18 minutes 01 seconds West,
826 along a fence, (passing through a one-half inch iron pin
827 at 196.83 feet) a distance of 234.62 feet to a mag-nail
828 on the centerline of Union County Road No. 137, thence
829 North 11 degrees 00 minutes 29 seconds East a distance
830 of 187.87 feet to a one-half inch iron pin on the West
831 edge of said road, thence North 29 degrees 41 minutes 28
832 seconds East a distance of 59.28 feet to a point on the
833 centerline of said road, thence South 89 degrees 13
834 minutes 02 seconds East (passing through a one-half inch
835 iron pin at 30.0 feet) along the South line of the
836 Bernard Whiteside property as recorded in Deed Book 117,
837 Pages 517-518 and Deed Book 214, page 109, a distance of



838 646.07 feet to a concrete monument, thence South 89
839 degrees 13 minutes 02 seconds East a distance of 751.31
840 feet to a one-half inch iron pin, thence South 00
841 degrees 31 minutes 39 seconds East, along the aforesaid
842 Section line, a distance of 52.93 feet to the point of
843 beginning, said tract lying in the Southeast Quarter of
844 Section 27, and the Northeast Quarter of Section 34,
845 Township 6 South, Range 3 East and containing 6.99
846 acres.

847 Subject to a perpetual all purpose non-exclusive easement for
848 ingress, egress and public utilities together the right to enter
849 upon the above described property and do any and all work
850 necessary to build, repair and maintain a roadway or well or
851 install public utilities all over upon and across the following
852 described property:

853 A 25.0 foot easement for ingress and egress, being 12.5
854 feet to the right and 12.5 feet to the left of the
855 following described centerline: Commencing at a fence
856 corner at the Northeast corner of Section 34, Township 6
857 South, Range 3 East, Union County, Mississippi, thence
858 run South 00 degrees 31 minutes 39 seconds East, along
859 the Section line, a distance of 149.33 feet to the point
860 of beginning; thence North 88 degrees 20 minutes 48
861 seconds West a distance of 1231.46 feet to a point,
862 thence South 09 degrees 45 minutes 37 seconds West a



863 distance of 61.49 feet to a point, thence North 84
864 degrees 18 minutes 01 seconds West a distance of 221.82
865 feet to a point on the centerline of Union County Road
866 #137, said tract lying in the Northeast Quarter of
867 Section 34, Township 6 South, Range 3 East.

868 82. The clubhouse at a country club located:

869 a. In a county in which Mississippi
870 Highway 15 and Mississippi Highway 16 intersect and which county
871 has not voted to come out from under the dry law, and

872 b. Outside the corporate limits of any
873 municipality in such county and within one (1) mile of the
874 corporate limits of a municipality that is the county seat of such
875 county;

876 83. Any facility located on North Jackson
877 Street in a municipality through which run Mississippi Highway 8
878 and Mississippi Highway 15, with GPS coordinates of approximately
879 33.913692, -89.005219;

880 84. Any facility located on North Jackson
881 Street in a municipality through which run Mississippi Highway 8
882 and Mississippi Highway 15, with GPS coordinates of approximately
883 33.905581, -89.00200;

884 85. Any facility located on land more
885 particularly described as follows:

886 Commencing at the Southeast corner of Section 4,
887 Township 6 South, Range 18 West, Pearl River County,



888 Mississippi; thence West 1310.00 feet to a T-bar;
889 thence North 745.84 feet; thence East 132.00 feet to
890 a 1" iron pipe; thence North 83.61 feet for the Point
891 of Beginning; thence South 79 degrees 02 minutes 61
892 seconds West 248.28 feet; thence West 76.35 feet;
893 thence North 20 degrees 00 minutes 00 seconds West
894 185.54 feet; thence North 52 degrees 43 minutes 14
895 seconds East 365.98 feet to a 1" iron pipe on the
896 West margin of Henry Smith Road, a gravel/paved,
897 public road; thence along said margin South 17
898 degrees 59 minutes 13 seconds East 299.09 feet;
899 thence South 64.39 feet to the Point of Beginning.
900 This parcel containing 2.19 acres and being a part of
901 the East 1/2 of Section 4, Township 6 South, Range 18
902 West, Pearl River County, Mississippi.

903 INDEXING: BEING A PART OF THE EAST 1/2 OF SECTION 4,
904 TOWNSHIP 6 SOUTH, RANGE 18 WEST, PEARL RIVER COUNTY,
905 MISSISSIPPI;

906 86. Any facility located on land in a county
907 through which run Mississippi Highway 25 and U.S. Highway 82 and
908 more particularly described as follows: Beginning at a point with
909 GPS coordinates of approximately 33.331869, -88.715054; then
910 running in a straight line to a point with GPS coordinates of
911 approximately 33.336207, -88.713453; then running in a straight
912 line to a point with GPS coordinates of approximately 33.335369,



913 -88.709835; then running in a straight line to a point with GPS
914 coordinates of approximately 33.330870, -88.711496; then running
915 in a straight line to a point with GPS coordinates of
916 approximately 33.331869, -88.715054 and the point of the
917 beginning;

918 87. Any facility located on land that is
919 owned by a community college that is located in a county through
920 which run U.S. Highway 51 and Mississippi Highway 4;

921 88. Any facility located on Mississippi
922 Highway 23/178 in a municipality in which Mississippi Highway
923 23/178 and Stone Drive intersect, with GPS coordinates of
924 approximately 34.235269, -88.262409;

925 89. Any facility located on U.S. Highway 51
926 in a municipality through which run Interstate 55, U.S. Highway 51
927 and the Natchez Trace Parkway, with GPS coordinates of
928 approximately 32.42042°N, 90.13473°W;

929 90. Any facility located on Mullican Road in
930 a county through which run U.S. Highway 84 and Interstate 59,
931 with GPS coordinates of approximately 31.73395N, 89.18186W;

932 91. Any facility located on land in a county
933 through which run Mississippi Highway 25 and U.S. Highway 82 and
934 more particularly described as follows: Beginning at a point with
935 GPS coordinates of approximately 33.37391, -88.80645; then running
936 in a straight line to a point with GPS coordinates of
937 approximately 33.37391, -88.79972; then running in a straight line



938 to a point with GPS coordinates of approximately 33.36672,
939 -88.80644; then running in a straight line to a point with GPS
940 coordinates of approximately 33.36674, -88.79971; then running in
941 a straight line to a point with GPS coordinates of approximately
942 33.37391, -88.80645 and the point of the beginning;

943 92. Any facility located on land more
944 particularly described as follows:

945 All that part of the South half (S 1/2) of the SE 1/4 of
946 NE 1/4 of Section 14, Township 4 North, Range 15 West,
947 lying and being West of State Highway No. 589,
948 containing one (1) acre, more or less.

949 LESS AND EXCEPT:

950 Begin at the point of intersection of the North line of
951 the South 1/2 of the Southeast 1/4 of the Northeast 1/4
952 of Section 14, Township 4 North, Range 15 West with the
953 present Southwesterly right-of-way line of Mississippi
954 Highway No. 589, said point is also the Northeast corner
955 of grantor property; said point is 50.6 feet West of
956 Station 7 + 59.27 on the centerline of survey of
957 Mississippi Highway No. 589 as shown on the plans for
958 State Project No. SP-0014-2(10); from said POINT OF
959 BEGINNING run thence South 08°57' East along said
960 present Southwesterly right-of-way line, a distance of
961 37.1 feet to a point that is perpendicular to and 50
962 feet Southwesterly of Station 7 + 30 on the centerline



963 of survey of Mississippi Highway 589 as shown on the
964 plans for said project; run thence South 81°03' West, a
965 distance of 35.7 feet to the West line of the South 1/2
966 of the Southeast 1/4 of the Northeast 1/4 of said
967 Section 14 and the West line of grantors property; run
968 thence North along said West property line, a distance
969 of 42.2 feet to the Northwest corner of the South 1/2 of
970 the Southeast 1/4 of the Northeast 1/4 of said Section
971 14 and the Northwest corner of grantors property; run
972 thence East along grantors North property line, a
973 distance of 29.5 feet to the POINT OF BEGINNING
974 containing 0.03 acres, more or less, and all being
975 situated in and a part of the South 1/2 of the Southeast
976 1/4 of the Northeast 1/4 of Section 14, Township 4
977 North, Range 15 West, Lamar County, Mississippi.

978 LESS AND EXCEPT:

979 A part of the South one-half of the Southeast 1/4 of
980 Northeast 1/4, Northerly of a certain fence and West of
981 Mississippi State Highway 589, in Section 14, Township 4
982 North, Range 15 West, Lamar County, Mississippi and more
983 particularly described as commencing at a pine (lighter)
984 stake being used as the Southwest corner of the
985 Northeast 1/4 of Southeast 1/4 of the above said Section
986 14, thence North and along the West line of the East 1/4
987 of the above said Section 14 1638.8 feet to the POINT OF



988 BEGINNING. Thence continue North and along the West
989 line of the East 1/4 of the above said Section 14, 278.5
990 feet to the Southerly line of the property Bobby G.
991 Aultman and Marilyn S. Aultman previously sold to the
992 Mississippi State Highway Department; thence North
993 81°03' East and along the above said Southerly property
994 line for 35.7 feet more or less to the Westerly
995 right-of-way line of Mississippi State Highway 589;
996 thence Southeasterly and along the above said Westerly
997 right-of-way line 232.7 feet to a concrete right-of-way
998 marker; thence South 51°39' West and along the Northerly
999 line of a wooden fence 88 feet to the POINT OF
1000 BEGINNING.

1001 AND ALSO:

1002 A parcel of land in a part of the Southeast 1/4 of
1003 Northwest 1/4 and a part of the Southwest 1/4, Section
1004 14, Township 4 North, Range 15 West, Lamar County,
1005 Mississippi, and more particularly described as
1006 beginning at a point where the Southerly right-of-way
1007 line of U.S. Highway 98 intersects the West line of the
1008 above said Southeast 1/4 of Northwest 1/4; thence North
1009 67°34' East and along the Southerly right-of-way line of
1010 said highway 208.75 feet; thence South 208.75 feet;
1011 thence South 67°34' West 208.75 feet; thence South 141.3
1012 feet; thence North 89°07'30" West 388.9 feet to the



1013 centerline of Parkers Creek; thence Northerly and along
1014 the centerline of said creek for the next three (3)
1015 calls: North 35°53' East 115.6 feet; North 25°05' East
1016 68.5 feet; North 09°51'30" West 64.3 feet to the
1017 Southerly right-of-way line of U.S. Highway 98; thence
1018 North 67°34' East and along the Southerly right-of-way
1019 line of said highway 327.85 feet to the POINT OF
1020 BEGINNING. The above described area contains 3.02
1021 acres.

1022 AND ALSO:

1023 Commencing at the Southwest corner of the Southwest 1/4
1024 of the Northeast 1/4 of Section 14, Township 4 North,
1025 Range 15 West, Lamar County, Mississippi, run South
1026 88°05'27" East 310.00 feet, thence South 0°53'16" West
1027 60.50 feet to a point on a fence line, thence run along
1028 fence line South 88°05'27" East 718.93 feet to the POINT
1029 OF BEGINNING, thence North 08°48'10" West 714.67 feet to
1030 a point on the South right-of-way line of Highway No.
1031 98, thence along said right-of-way along a curve to the
1032 right with a delta angle of 02°04'26" having a radius of
1033 5603.58 feet and an arc length of 202.84 feet, with a
1034 chord bearing a distance of North 71°53'47" East 202.83
1035 feet to a Concrete Highway right-of-way marker, thence
1036 South 20°09'13" East 328.13 feet, thence South 69°00'47"
1037 East 117.68 feet, thence South 0°58'19" West 429.12 feet



1038 to a Point on Possession Line fence, thence along said
1039 fence North 88°05'27" West 299.23 feet back to the POINT
1040 OF BEGINNING, containing 5.0885 acres, more or less and
1041 being situated in the SW 1/4 of the NE 1/4 and the NW
1042 1/4 of the SE 1/4 of said Section 14, together with all
1043 improvements and appurtenances thereunto belonging.

1044 AND ALSO:

1045 PARCEL NUMBER ONE: That part of the Northwest Quarter
1046 of the Southwest Quarter (Northwest 1/4 of the Southwest
1047 1/4) of Section 14, Township 4 North, Range 15 West, of
1048 Lamar County, Mississippi, being located and situated
1049 East of the center thread of Mill Creek as the same
1050 presently runs through and bisects said 40-acre tract,
1051 and comprising 10.9 acres, more or less, and all being
1052 part of the Northwest Quarter of the Southwest Quarter
1053 (Northwest 1/4 of the Southwest 1/4) of said Section,
1054 Township and Range, Lamar County, Mississippi.

1055 AND ALSO:

1056 PARCEL NUMBER TWO: A part of the Southeast Quarter of
1057 the Northwest Quarter (Southeast 1/4 of the Northwest
1058 1/4) and part of the Northeast Quarter of the Southwest
1059 (Northeast 1/4 of the Southwest 1/4) all in Section 14,
1060 Township 4 North, Range 15 West, Lamar County,
1061 Mississippi, being more particularly described as
1062 follows, to wit:



1063 Beginning at a point where the South margin of State
1064 Highway 98 intersects the West margin of the Southeast
1065 1/4 of the Northwest 1/4 of Section 14, Township 4
1066 North, Range 15 West, and run Easterly along the South
1067 margin of said highway right-of-way 208.75 feet; thence
1068 South 208.75 feet; thence Westerly parallel with the
1069 South margin of said highway right-of-way 208.75 feet to
1070 the West forty line; thence North 208.75 feet to the
1071 POINT OF BEGINNING, containing 1 acre, more or less.

1072 LESS AND EXCEPT:

1073 Begin at the point of intersection of an Easterly line
1074 of grantors property with the present Southerly
1075 right-of-way line of U.S. Highway 98 as shown on the
1076 plans for State Project No. 97-0014-02-044-10; from said
1077 POINT OF BEGINNING run thence South 02°56' West along
1078 said Easterly property line, a distance of 127.6 feet;
1079 thence run South 69°11' West, a distance of 52.9 feet;
1080 thence run South 67°13' West, a distance of 492.7 feet
1081 to the Westerly line of grantors property and the center
1082 of a creek; thence run Northerly along said Westerly
1083 property line and said center of creek, a distance of
1084 122.8 feet to said present Southerly right-of-way line;
1085 thence run North 67°13' East along said present
1086 Southerly right-of-way line, a distance of 553.4 feet to
1087 the POINT OF BEGINNING, containing 1.43 acres, more or



1088 less, and being situated in and a part of the North 1/2
1089 of the Southwest 1/4 of Section 14, Township 4 North,
1090 Range 15 West, Lamar County, Mississippi.

1091 LESS AND EXCEPT:

1092 COMMENCING AT THE SOUTHWEST CORNER OF SECTION 14,
1093 TOWNSHIP 4 NORTH, RANGE 15 WEST, LAMAR COUNTY,
1094 MISSISSIPPI, PROCEED EAST 2136.60 FEET; THENCE NORTH
1095 2508.67 FEET TO AN IRON PIN AND THE POINT OF BEGINNING
1096 OF THE PARCEL HEREIN DESCRIBED.
1097 FROM THE DESCRIBED POINT OF BEGINNING, PROCEED NORTH
1098 11°19'49 " EAST 217.55 FEET TO AN IRON PIN; THENCE NORTH
1099 40 °11'01" EAST 118.28 FEET TO AN IRON PIN; THENCE NORTH
1100 22°24'39" WEST 179.15 FEET TO AN IRON PIN ON THE
1101 SOUTHERN BOUNDARY OF U.S. HIGHWAY 98; THENCE ALONG THE
1102 SOUTHERN RIGHT-OF-WAY BOUNDARY OF SAID HIGHWAY AS
1103 FOLLOWS: SOUTH 67°35'21" WEST 699.55 FEET TO AN IRON
1104 PIN; THENCE SOUTH 69°16'57" WEST 67.67 FEET TO A
1105 CONCRETE RIGHT-OF-WAY MARKER; THENCE SOUTH 67°35'21"
1106 WEST 310.34 FEET TO AN IRON PIN; THENCE LEAVING SAID
1107 RIGHT-OF-WAY SOUTH 01°25'53" WEST 667.21 FEET TO AN IRON
1108 PIN; THENCE NORTH 67°35'21" EAST 491.91 FEET TO AN IRON
1109 PIN; THENCE NORTH 22°24'39" WEST 193.77 FEET TO AN IRON
1110 PIN; THENCE NORTH 67°35'21" EAST 629.48 FEET BACK TO THE
1111 POINT OF BEGINNING.



1112 SAID PARCEL CONTAINS 12.39 ACRES AND IS LOCATED PART IN
1113 THE SE 1/4 OF THE NW 1/4, PART IN THE NE 1/4 OF THE SW
1114 1/4, AND PART IN THE NW 1/4 OF THE SW 1/4, ALL IN
1115 SECTION 14, TOWNSHIP 4 NORTH, RANGE 15 WEST, LAMAR
1116 COUNTY, MISSISSIPPI.

1117 The status of these municipalities, districts, clubhouses,
1118 facilities, golf courses and areas described in this paragraph
1119 (o) (iii) as qualified resort areas does not require any
1120 declaration of same by the department.

1121 The governing authorities of a municipality described, in
1122 whole or in part, in item 6, 21, 24, 25, 26, 27, 28, 29, 30, 31,
1123 34, 35, 36, 37, 38, 39, 46, 48, 51, 53, 54, 55, 56, 58, 59, 61,
1124 63, 64, 66, 67 * * *, 68, 73, 74, 83 or 84 of this paragraph
1125 (o) (iii) may by ordinance, with respect to the qualified resort
1126 area described in the same item: specify the hours of operation
1127 of facilities offering alcoholic beverages for sale; specify the
1128 percentage of revenue that facilities offering alcoholic beverages
1129 for sale must derive from the preparation, cooking and serving of
1130 meals and not from the sale of beverages; and designate the areas
1131 in which facilities offering alcoholic beverages for sale may be
1132 located.

1133 (p) "Native wine" means any product, produced in
1134 Mississippi for sale, having an alcohol content not to exceed
1135 twenty-one percent (21%) by weight and made in accordance with
1136 revenue laws of the United States, which shall be obtained



1137 primarily from the alcoholic fermentation of the juice of ripe
1138 grapes, fruits, berries, honey or vegetables grown and produced in
1139 Mississippi; provided that bulk, concentrated or fortified wines
1140 used for blending may be produced without this state and used in
1141 producing native wines. The department shall adopt and promulgate
1142 rules and regulations to permit a producer to import such bulk
1143 and/or fortified wines into this state for use in blending with
1144 native wines without payment of any excise tax that would
1145 otherwise accrue thereon.

1146 (q) "Native winery" means any place or establishment
1147 within the State of Mississippi where native wine is produced, in
1148 whole or in part, for sale.

1149 (r) "Bed and breakfast inn" means an establishment
1150 within a municipality where in consideration of payment, breakfast
1151 and lodging are habitually furnished to travelers and wherein are
1152 located not less than eight (8) and not more than nineteen (19)
1153 adequately furnished and completely separate sleeping rooms with
1154 adequate facilities, that persons usually apply for and receive as
1155 overnight accommodations; however, such restriction on the minimum
1156 number of sleeping rooms shall not apply to establishments on the
1157 National Register of Historic Places. No place shall qualify as a
1158 bed and breakfast inn under this article unless on the date of the
1159 initial application for a license under this article more than
1160 fifty percent (50%) of the sleeping rooms are located in a
1161 structure formerly used as a residence.



1162 (s) "Board" shall refer to the Board of Tax Appeals of
1163 the State of Mississippi.

1164 (t) "Spa facility" means an establishment within a
1165 municipality or qualified resort area and owned by a hotel where,
1166 in consideration of payment, patrons receive from licensed
1167 professionals a variety of private personal care treatments such
1168 as massages, facials, waxes, exfoliation and hairstyling.

1169 (u) "Art studio or gallery" means an establishment
1170 within a municipality or qualified resort area that is in the sole
1171 business of allowing patrons to view and/or purchase paintings and
1172 other creative artwork.

1173 (v) "Cooking school" means an establishment within a
1174 municipality or qualified resort area and owned by a nationally
1175 recognized company that offers an established culinary education
1176 curriculum and program where, in consideration of payment, patrons
1177 are given scheduled professional group instruction on culinary
1178 techniques. For purposes of this paragraph, the definition of
1179 cooking school shall not include schools or classes offered by
1180 grocery stores, convenience stores or drugstores.

1181 (w) "Campus" means property owned by a public school
1182 district, community or junior college, college or university in
1183 this state where educational courses are taught, school functions
1184 are held, tests and examinations are administered or academic
1185 course credits are awarded; however, the term shall not include
1186 any "restaurant" or "hotel" that is located on property owned by a



1187 community or junior college, college or university in this state,
1188 and is operated by a third party who receives all revenue
1189 generated from food and alcoholic beverage sales.

1190 (x) "Native spirit" shall mean any beverage, produced
1191 in Mississippi for sale, manufactured primarily by the
1192 distillation of fermented grain, starch, molasses or sugar
1193 produced in Mississippi, including dilutions and mixtures of these
1194 beverages. In order to be classified as "native spirit" under the
1195 provisions of this article, at least fifty-one percent (51%) of
1196 the finished product by volume shall have been obtained from
1197 distillation of fermented grain, starch, molasses or sugar grown
1198 and produced in Mississippi.

1199 (y) "Native distillery" shall mean any place or
1200 establishment within this state where native spirit is produced in
1201 whole or in part for sale.

1202 (z) "Warehouse operator" shall have the meaning
1203 ascribed in Section 67-1-201.

1204 **SECTION 2.** Section 67-1-7, Mississippi Code of 1972, as
1205 amended by House Bill No. 776, 2024 Regular Session, is amended as
1206 follows:

1207 67-1-7. (1) Except as otherwise provided in Section 67-9-1
1208 for the transportation and possession of limited amounts of
1209 alcoholic beverages for the use of an alcohol processing
1210 permittee, and subject to all of the provisions and restrictions
1211 contained in this article, the manufacture, sale, distribution,



1212 and transportation of alcoholic beverages shall be lawful, subject
1213 to the restrictions hereinafter imposed, in those counties and
1214 municipalities of this state in which, at a local option election
1215 called and held for that purpose under the provisions of this
1216 article, a majority of the qualified electors voting in such
1217 election shall vote in favor thereof.

1218 Beginning on April 16, 2021, except as otherwise provided in
1219 Section 67-1-51 for holders of a caterer's permit, the
1220 manufacture, sale and distribution of alcoholic beverages shall
1221 not be permissible or lawful in counties except in (a)
1222 incorporated municipalities located within such counties, (b)
1223 qualified resort areas within such counties approved as such by
1224 the department, or (c) clubs within such counties, whether within
1225 a municipality or not. However, any permits issued by the
1226 department between July 1, 2020, and April 15, 2021, for the
1227 manufacture, sale and distribution of alcoholic beverages, whether
1228 or not issued to permittees in such municipalities, qualified
1229 resort areas or clubs, shall be eligible for renewal on or after
1230 April 16, 2021.

1231 The manufacture, sale, distribution and possession of native
1232 wines or native spirits shall be lawful in any location within any
1233 such county except those locations where the manufacture, sale or
1234 distribution is prohibited by law other than this section or by
1235 regulations of the department. However, notwithstanding this
1236 provision, municipalities that have voted in favor of coming out



1237 from under the dry law may enforce such proper rules and
1238 regulations for fixing zones and territories to promote public
1239 health, morals, and safety, as they may by ordinance provide. The
1240 board of supervisors of any county that has voted in favor of
1241 coming out from under the dry law may make such rules and
1242 regulations as to territory outside of municipalities as are
1243 herein provided for municipalities.

1244 Notwithstanding the provisions of any other law,
1245 municipalities may enforce such proper location of package
1246 retailer stores within the municipality by application of a
1247 properly adopted zoning ordinance.

1248 (2) Notwithstanding the foregoing, within any state park or
1249 any state park facility that has been declared a qualified resort
1250 area by the department, and within any qualified resort area as
1251 defined under Section 67-1-5(o)(iii), an on-premises retailer's
1252 permit may be issued for the qualified resort area, and the
1253 permittee may lawfully sell alcoholic beverages for consumption on
1254 his licensed premises regardless of whether or not the county or
1255 municipality in which the qualified resort area is located has
1256 voted in favor of coming out from under the dry law, and it shall
1257 be lawful to receive, store, sell, possess and consume alcoholic
1258 beverages on the licensed premises, and to sell, distribute and
1259 transport alcoholic beverages to the licensed premises. Moreover,
1260 the governing authorities of a municipality in which a qualified
1261 resort area defined under Section 67-1-5(o)(iii)5, 7, 21, 39 or 46



1262 is located, the Pearl River Valley Water Supply District Board
1263 which governs the qualified resort area defined under Section
1264 67-1-5(o)(iii)8.a.A, the board of supervisors of the county in
1265 which qualified resort area defined under Section
1266 67-1-5(o)(iii)8.a.B and C is located, and the board of supervisors
1267 of * * * a county in which * * * a qualified resort area defined
1268 under Section 67-1-5(o)(iii)44 or 80 is located, may, by ordinance
1269 or resolution, provide that package retailer's permits may be
1270 issued in the applicable qualified resort area, and that it shall
1271 be lawful to receive, store, sell, possess and distribute
1272 alcoholic beverages in accordance with such package retailer's
1273 permits.

1274 **SECTION 3.** This act shall take effect and be in force from
1275 and after July 1, 2024.

